

ETEXT ATTACHMENT

06/09/2004 11 : 01

In response to your letter of May 19 , 2004 concerning our Amended April Quarterly Report (1/1/03-3/31/03), received 12/15/03, the reason for the addition debts owed was a clerical error. The Schedule D was inadvertently omitted from the original report. Also, the discrepancy with regard to Creative Direct, LLC of \$10,822.46 was due to the fact that that amount was for non-federal debt and should never have been submitted on the Schedule D. Therefore, it was recorded as Forgiven/Settled. If you have further questions, just let us know.